



**PUBLIC PROCUREMENT AND DISPOSAL
OF PUBLIC ASSETS AUTHORITY**
"Procurement That Delivers"

PPDA/BU/8305

18th February 2026

The University Secretary
Busitema University
P. O. Box 236
TORORO

**BID PREPARATORY AUDIT EXERCISE FOR VARIOUS PROCUREMENTS AT
BUSITEMA UNIVERSITY.**

Reference is made to the above subject.

In accordance with Section 8 (1) (j) (i) of the Public Procurement and Disposal of Public Assets (PPDA) Act, Cap. 205, the Authority conducted a bid preparatory audit in the following procurements:

Table 1: List of advertised transactions

No.	Procurement Reference Number	Subject of Procurement
1	BU/SUPLS/25-26/00408	Supply of two brand new double cabin pickups & one station wagon
2	BU/SUPLS/25-26/00409	Supply of three brand new motorcycle
3	BU/SUPLS/25-26/00410	Supply, Installation & Commissioning of assorted weather receiving equipment
4	BU/DISPL/25-26/00002	Disposal of old motor vehicles, motorcycles and various scrap items

The objectives of the audit were to:

1. Establish whether the public procurement planning and requisitioning processes were conducted in a manner which promotes transparency, accountability and fairness in accordance with the PPDA Act, Cap. 205, the attendant PPDA Regulations; and

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2. Establish whether the solicitation documents issued to the bidders were prepared in accordance with the provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations.

The scope of the bid preparatory audit included review of the procurement requisition forms, solicitation documents, bid notices and the Contracts Committee approvals of the procurement method, Evaluation Committee and solicitation documents. The areas of the solicitation document analyzed were - Instructions to Bidders, Bid Data Sheet, Evaluation Methodology and Criteria, Bidding Forms and the Special and General Conditions of Contract.

The Authority identified some exceptions for the attention of management. The purpose of this letter therefore is to communicate the following findings and recommendations for your attention and action:

1.0 Whether the public procurement planning and requisitioning processes were conducted in a manner which promotes transparency, accountability and fairness in accordance with the PPDA Act, Cap. 205 and the attendant PPDA Regulations.

1.1 Failure to submit procurement and disposal plans for FY 2025/26.

Section 60 (1) of the PPDA Act, Cap. 205 states that, "a procuring and disposing entity in each financial year, by a date determined by the Secretary to the Treasury to prepare and submit to the Secretary to the Treasury and to the Authority, its annual procurement plan for the following financial year". The Authority noted that the Entity did not submit the Procurement and Disposal plans for FY 2025/26. This may be attributed to weak internal coordination between the Procurement and Disposal Unit and User Departments, and insufficient management oversight on statutory reporting obligations.

Implication

- This exposes the Entity to the risk of undertaking uncoordinated, unbudgeted, or non-competitive procurement activities
- May impair effective oversight by the Authority and other stakeholders.

Recommendation

The Accounting Officer should immediately prepare and submit the procurement and disposal plan for FY 2025/26 to the Authority and the Secretary to the Treasury in accordance with Section 60(1) of the PPDA Act, Cap. 205.

1.2 Delays in confirmation of funding and approval of the initiation form

Section 51 of the PPDA Act, Cap. 205 requires all procurements to be conducted in a manner that promotes economy, efficiency and value for money. The audit noted that whereas the procurement for Supply of three brand new motorcycles was initiated on 7th January 2026, the Accounting Officer confirmed funding and approval to procure on 6th February 2026 there by causing a delay of 19 working days.

Implications

- Delays in procurement processes can expose the Entity to risks such as price fluctuations, rushed procurements at later stages, and potential non-compliance with planned budget execution timelines.
- Recurrent delays of this nature weaken procurement efficiency and may undermine effective financial management and value for money.

Recommendation

The Accounting Officer should expedite the confirmation of the funding and approval to procure in a timely manner in order to achieve efficiency in the procurement processes in accordance with Section 51 of the PPDA Act, Cap. 205.

1.3 Delayed advertisement of bid notices

Section 51 of the PPDA Act, Cap. 205 requires all procurements to be conducted in a manner that promotes economy, efficiency and value for money. The audit noted that whereas the procurement requisition for the procurement of Supply of two double cabin pickups and one station wagon was approved on the 24th September 2025. The bid notice was advertised on 22nd January 2026 thereby causing a delay of 4 months.

Implication

Inefficiency in procurement processes delays service delivery.

Recommendation

The Accounting Officer should advertise bid notices in a timely manner to enhance efficiency in the procurement function as required by Section 51 of the PPDA Act, Cap. 205

1.4 Failure to seek clearance from Ministry of Public Service.

Circular from Ministry of Public Service on Criteria for Clearance of Motor Vehicle Procurement for Ministries, Departments, Agencies and Local Governments (MDALGs) dated 8th January 2026 requires all MDALGs to request for clearance prior to procuring motor vehicles. The Authority noted that the Entity did not seek clearance from the Ministry of Public Service for the procurement of Supply of brand new station wagon and two double cabin pickups.

Implication

This exposes the Entity to the risk of irregular or unauthorized procurement of motor vehicles including potential financial loss or misuse of public funds.

Recommendation

The Accounting Officer should put in place a compliance checklist aligned with the criteria for Clearance of Motor Vehicle Procurements for MDALGs to ensure that all prerequisite approvals and regulatory requirements are fully satisfied prior to initiation of the procurement process.

1.5 Failure to provide supporting documentation for the advertised procurements

Section 9 (1) (a) of the PPDA Act, Cap. 205 mandates the Authority to request Procuring and Disposing Entities for any information, documents, records and reports in the respect of

procurement or disposal process. The Entity failed to provide several key documents required to support the advertised procurement transactions for verification. Specifically, the Entity did not provide the Procurement and Disposal plans for FY 2025/26, Contracts Committee minutes approving the solicitation document, procurement method, Evaluation Committee as well as the solicitation document for Disposal; As a result, the audit team was unable to verify the completeness, accuracy, and authorization of the related transactions.

Implications

- Failure to provide complete procurement documentation undermines transparency, accountability and hinders oversight and audit verification.
- Increased risk of unauthorized or irregular transactions, potentially leading to financial loss or mismanagement of public resources.

Recommendation

The Head, Procurement and Disposal Unit should maintain organized, secure, and readily accessible procurement and disposal records to facilitate timely audit verification, oversight, and accountability.

2.0 Whether the solicitation documents issued to the bidders were prepared in accordance with the provisions of the PPDA Act, Cap. 205, PPDA Regulations 2023 and PPDA Guidelines.

2.1 Unjustified deviation from the Chief Mechanical Engineer’s technical guidance

PPDA Circular dated 5th September 2014 guides entities to seek technical advice from Chief Mechanical Engineer on specifications of Motor vehicles. The audit revealed that the Entity proceeded to issue specifications that were different from the Chief Mechanical Engineer (CME)’s technical specifications for the procurement of a brand-new station wagon and two double cabin pick-ups.

No documented justification or formal approval for the deviation from the CME’s technical advice was availed for audit review. The deviations are detailed below:

Technical specifications for the station wagon		
Item	CME’s specifications	Entity’s specifications /Audit observation
Type	Right hand drive, 4WD-Part time tropicalized	Not mentioned
Engine	Water cooled diesel engine with an engine capacity not exceeding 2800cc	No included
Power output	Power output at rated rpm: minimum 110Kw Power output at rated rpm	Ranging 75@3000 – 110@3400
Torque	Minimum of 400NM@rated rpm	Max torque:400@1600-2000
Safety features	ABS/VSC, HAC, TSC	Only ABS
Spare tyre	Included	Not included
Fuel tank capacity	Minimum capacity of 80 litres	70-90 litres

Wheel base	minimum 3000mm	2500-2800mm
Ground clearance	Minimum 220mm	260-280mm
Steering wheel	Power steering with adjustable telescopic steering wheel (with tilt)	Not mentioned
Lighting	Legal lighting with fog front lights	Not mentioned
Side steps	Included	Not included
Tool kit	Essential tools for routine maintenance	Not stated
Maintenance	Vehicle routine maintenance service for 50,000kms or 2 years whichever comes first (state applicable schedule and description of related services) cost included in that of supply of the vehicle.	Not stated

Technical specifications for two double cabin pickups		
Item	CME's specifications	Entity's specifications/ Audit observation
Type	Right hand drive, 4WD-Part time tropicalized	Not mentioned
Engine	Water cooled diesel engine with an engine capacity not exceeding 2800cc	No included
Power output	Power output at rated rpm: minimum 110Kw Power output at rated rpm	Ranging 100@3600 – 120@3600
Torque	Minimum of 400NM@rated rpm	Max torque:300@1600-2200 & 420@2000-3500
Safety features	ABS/VSC, HAC, TSC	Only ABS
Spare tyre	Included	Not included
Fuel tank capacity	Minimum capacity of 80 litres	70-90 litres
Wheel base	minimum 3000mm	3085-3095mm
Ground clearance	Minimum 286mm	205-235mm
Steering wheel	Power steering with adjustable telescopic steering wheel (with tilt)	Not mentioned
Lighting	Legal lighting with fog front lights	Not mentioned
Side steps	Included with a rear step bumper	Not included
Others	Bull bar, rear guard lights and bucket plastic liner	Not included
Tool kit	Essential tools for routine maintenance	Not stated
Maintenance	Vehicle routine maintenance service for 50,000kms or 2 years whichever comes first (state applicable schedule and description of related services) cost included in that of supply of the vehicle.	Not included

Implication

- The Entity is at the risk of procuring motor vehicles that may not meet operational, safety, or performance requirements.
- It also undermines technical oversight controls and may lead to disputes, substandard deliveries, or failure to achieve value for money.

Recommendation

The Head, Procurement and Disposal Unit should strictly adhere to use of technical specifications reviewed and recommended by the CME or other competent technical authorities. Any deviations should be formally documented, justified in writing, and approved by the appropriate authority prior to proceeding with the procurement process.

3.1 Anomalies in sections 1, 2 and 3 of the bidding documents

The audit revealed the following anomalies in the three sections of the bidding document as detailed below.

3.1.1 Supply, installation and commissioning of weather receiving system.

No.	Requirement in the solicitation document	Recommendations
	Bid Data Sheet	
1.	ITB 1.1; states that, " <i>The number and identification of lots comprising this bidding document is: N/A, the minimum and maximum number of Lots a bidder may bid for is: Minimum: N/A Maximum: N/A.</i> "	The Head, Procurement and Disposal Unit (PDU) should revise the requirement to clearly state that the number of lots as two and indicate whether bidders are allowed to bid for both lots or only one.
2.	Section 62 (1) (a) of the PPDA Act, Cap. 205 requires that the Preference schemes shall be applied in respect of goods, works and non-consultancy services, where the open domestic or open international bidding methods are used with a specified margin of preference being added during the financial comparison stage of the evaluation process to the evaluated price of the bid which does not qualify for preference. ITB 43.1 expressly provided that a margin of preference shall not apply. This denies a chance to Local firms from attaining a competitive advantage in the event that foreign firms participate hence affecting national development.	The Head, Procurement and Disposal Unit should revise the requirement by making a margin of preference applicable in the document for purposes of attaining a competitive advantage to local firms in the event that foreign firms participate in accordance with section 62 (1)(a) of the PPDA Act, Cap. 205 and notify the bidders of the changes

No.	Requirement in the solicitation document	Recommendations
Evaluation Criteria and Methodology		
3.	The Entity under Sections 3.2 (g) and (h) require the bidders to submit tax clearance certificates valid up to November 2025 and NSSF clearance certificate valid up to September 2025. At the date of this review, both validity periods have already expired, rendering the required certificates non-compliant.	The Head, Procurement and Disposal Unit should require that the bidders submit Income tax and NSSF clearance certificates that are valid as of the submission deadline.
Detailed Technical Evaluation Criteria		
3.	The Entity under 5(d) requires the bidder to provide specific experience in supply of vehicles of 5 years, three of which should be in a reputable public organization backed with evidence in form of copies of signed contract agreements, LPOs, Goods received notes and or completion certificates for at least three (3) contracts	The Head, Procurement and Disposal Unit should revise the current experience requirement to make it specific to the procurement scope. In particular, bidders should be required to demonstrate prior experience in the supply, installation, and commissioning of weather receiving systems.
Delivery and Completion Schedule		
4.	The Entity states the delivery period as <i>“Within two (3) months after signing of contract or issue of LPO.”</i>	The Head, Procurement and Disposal Unit should revise the delivery period to ensure consistency between the textual and numerical representation. Specifically, the delivery period should be clearly stated as: <i>“Within three (3) months after signing of contract or issuance of the Local Purchase Order (LPO)”</i> . This will eliminate ambiguity, enhance clarity for all parties, and ensure enforceability of the contractual timelines
Special Conditions of contract		
5.	GCC 2.1(f) does not state the other documents forming part of the contract.	The Head, Procurement and Disposal Unit should update GCC 2.1 (f) to include all other documents forming part of the contract such as specifications, bid data sheet, addenda, special conditions, bidding document among others.

No.	Requirement in the solicitation document	Recommendations
6.	GCC 16.1 currently states that the payment structure shall be a lump sum after signing of the contract . This arrangement poses a financial and performance risk to the Entity, as full payment before delivery, inspection, and acceptance of the goods may lead to non-performance or delivery of substandard equipment.	The Head, Procurement and Disposal Unit should revise the payment structure to read “100% of the contract price upon delivery, inspection and acceptance of the goods by the client”
7.	GCC 29.3 does not specify the warranty provisions or the period of validity for the weather receiver system. The absence of this information exposes the Entity to significant financial, operational, and data reliability risks, including costs for repairs or replacements, potential system downtime, and compromised accuracy of weather data.	The Head, Procurement and Disposal Unit should revise GCC 29.3 to clearly define the warranty provisions, including the duration, scope, and obligations of the supplier. This will protect the Entity, ensure system reliability, and provide recourse in case of defects or malfunctions.
	List of Supplies and Related Services	
8	Lot 1 and Lot 2 under list of supplies and related services are currently described with the same scope of work as “Installation and commissioning of weather receiving system.” This creates ambiguity in the procurement documents and may confuse bidders regarding whether they can bid for both lots or if the lots are intended to cover different deliverables.	The Head, Procurement and Disposal Unit should clearly differentiate the lots by updating their descriptions as; Lot 1: Satellite weather receiver system and Lot 2: Space science automatic weather station

3.1.2 Supply of two brand new double cabin pickups and one station wagon

No.	Requirement in the solicitation document	Recommendations
	Bid Data Sheet	
1.	Section 62 (1) (a) of the PPDA Act, Cap. 205 requires that the Preference schemes shall be applied in respect of goods, works and non-consultancy services, where the open domestic or open international bidding methods are used with a specified margin of preference being added during the financial comparison stage of the evaluation process to the evaluated price of the bid which does not qualify for preference. ITB 43.1	The Head, Procurement and Disposal Unit should revise the requirement by making a margin of preference applicable in the document for purposes of attaining a competitive advantage to local firms in the event that foreign firms participate in accordance with section 62 (1)(a) of the PPDA Act, Cap. 205 and notify the bidders of

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Evaluation Criteria and Methodology		
2.	The Entity under Sections 3.2 (g) and (h) require the bidders to submit tax clearance certificates valid up to November 2025 and NSSF clearance certificate valid up to September 2025. At the date of this review, both validity periods have already expired, rendering the required certificates non-compliant with the eligibility criteria.	The Head, Procurement and Disposal Unit should require that the bidders submit Income tax and NSSF clearance certificates that are valid as of the submission deadline.
Special Conditions of contract		
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4	GCC 16.1 currently states that the payment structure shall be a lump sum after signing of the contract . This arrangement poses a financial and performance risk to the Entity, as full payment before delivery, inspection, and acceptance of the goods may lead to non-performance or delivery of substandard equipment.	The Head, Procurement and Disposal Unit should revise the payment structure to read “100% of the contract price upon delivery, inspection and acceptance of the goods by the client”


3.1.3 Supply of three brand new motorcycles.

No.	Requirement in the solicitation document	Recommendations
Bid Data Sheet		
1.	Section 2 (1) (a) of the PPDA Act, Cap. 205 requires that the Preference schemes shall be applied in respect of goods, works and non-consultancy services, where the open	The Head, Procurement and Disposal Unit should revise the requirement by making a margin of

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	domestic or open international bidding methods are used with a specified margin of preference being added during the financial comparison stage of the evaluation process to the evaluated price of the bid which does not qualify for preference. ITB 43.1 expressly provided that a margin of preference shall not apply. This denies a chance to Local firms from attaining a competitive advantage in the event that foreign firms participate hence affecting national development.	preference applicable in the document for purposes of attaining a competitive advantage to local firms in the event that foreign firms participate in accordance with section 62 (1)(a) of the PPDA Act, Cap. 205 and notify the bidders of the changes
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Special Conditions of contract		
3.	GCC 2.1(f) does not state the other documents forming part of the contract.	The Head, Procurement and Disposal Unit should update GCC 2.1 (f) to include all other documents forming part of the contract such as specifications, bid data sheet, addenda, special conditions, bidding document among others.
4	GCC 16.1 currently states that the payment structure shall be a lump sum after signing of the contract . This arrangement poses a financial and performance risk to the Entity, as full payment before delivery, inspection, and acceptance of the goods may lead to non-performance or delivery of substandard equipment.	The Head, Procurement and Disposal Unit should revise the payment structure to read “100% of the contract price upon delivery, inspection and acceptance of the goods by the client”

Conclusion:

The purpose of this letter is to forward to you the results of the bid preparatory audit exercise. In order to administer and enforce compliance with the provisions of the PPDA Act Cap 205 and PPDA Regulations 2023, the Entity is required to implement the recommendations of the Authority contained in this letter.



Moses Ojambo

FOR: EXECUTIVE DIRECTOR

cc: Chairperson Contracts Committee
cc: Head, Procurement and Disposal Unit